



State of Wisconsin • DEPARTMENT OF REVENUE

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Wisconsin Department of Revenue Madison, Wisconsin 53708

AGREEMENT EXTENDING TIME TO FILE CLAIM FOR REFUND

WHEREAS, the taxpayer desires to file a claim for refund based upon the issue of the taxability of state and municipal bond interest in the Kentucky DOR v. Davis case (US Supreme Court docket 06-666).

WHEREAS, the Wisconsin Department of Revenue desires to avoid the necessity of processing such a claim for refund until such time that a determination of such issue has become final, and

WHEREAS, this extension of time for filing for such a refund is intended to include only those years presently open and to exclude years which have been closed prior to the date of this agreement by the statute of limitations or by office audit assessment or field audit which has become final,

Now, therefore, it is hereby stipulated and agreed by and between

_____ (taxpayer) and
the Wisconsin Department of Revenue, as follows:

1. The time provided under Wisconsin Statutes within which the taxpayer may file a claim for refund of individual income tax directly related to the municipal bond interest issue for the calendar year(s) ending _____ to _____, both inclusive, is hereby extended to six months after a determination has become final on the above-mentioned issue.
2. The claim for refund shall be limited to a claim solely based upon the above-mentioned issue.
3. This agreement shall not apply to any year(s) referred to in item 1 if at the date of this agreement such year(s) is closed to refund under the statute of limitations as provided in s. 71.75(2), Wis. Stats. (2005-06), or closed to refund as a result of the finality of an office audit assessment or field audit as provided in s. 71.75(4), Wis. Stats. (2005-06).
4. In the event an office audit assessment or a field audit becomes final subsequent to the date of this agreement, the provision of s. 71.75(4), Wis. Stats. (2005-06), shall not abrogate the extension of time to file the claim for refund provided for herein.

The parties hereto have voluntarily caused this agreement to be executed by their duly authorized officers and/or representatives.

WISCONSIN DEPARTMENT OF REVENUE

Taxpayer and Spouse Name (Print)

WTN # _____

By: _____
Wisconsin Department of Revenue Date
Gregg Frazier
Central Audit Section Chief

By: _____
(Signature) Taxpayer or Representative Date

By: _____
(Signature) Spouse Date